

Connecticut Tax News

quarterly

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A PUBLICATION OF THE CONNECTICUT DEPARTMENT OF REVENUE SERVICES

From the Commissioner

As we prepare this issue for publication, the 1999 session of the Connecticut General Assembly is considering several tax measures. It is too early for us to predict the outcome

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of the final days of the session, but watch for our special legislative edition in late July to get a complete summary of tax changes.

The April 15 income tax filing deadline is now behind us. Predictably, Connecticut's current booming economy was reflected in the 4 percent increase of tax returns logged in. We were especially pleased to see that, together, non-paper filing methods (Telefile, electronic filing and personal computer filing) grew a total of 64 percent. The faster processing of non-paper returns contributed to our ability to return more refunds within our 10-day goal than ever before.

I want to thank all tax preparers who expanded their electronic filing this year, as well as taxpayers themselves, for supporting the use of non-paper methods of tax reporting. Moving in this direction streamlines



► **COMMISSIONER**, page 2

1999 Filing Season Another Record Setter!

The 1999 filing season was once again a record setter. As of early May, 1.4 million income tax returns were filed, a 4% increase over that same time in 1998. Non-paper filing grew 64% overall. With the expansion of the Telefile Program this year, the number of taxpayers using this system increased 93%. Electronic filing increased 38% and personal computer filing increased a whopping 2837%!!

Refund checks averaged \$390, up from \$350 in 1998, with over \$345.2 million being refunded so far. DRS continued to improve refund turnaround time, with 42% of refund checks issued within five to ten business days, up from 27% last year.

Over \$236 million in credit was given for property taxes to 71% of taxpayers who filed. This was up from 68%

► **Filing Season**, page 4

Connecticut Follows Federal Extension Provision for Military Personnel Serving In Kosovo

In April, Commissioner Gavin announced an automatic extension of time for Connecticut taxpayers serving in the U.S. Armed Forces in the Kosovo region to file and pay the Connecticut income tax following President Clinton's designation of the area as a combat zone.

The extension begins the day after leaving the combat zone or the hospital, if injured, and lasts for 180 days. The number of days served in a

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Exempt Purchases Of Meals By Exempt Organizations

Restaurant establishments have recently raised questions about the appropriate use of DRS certificates when meals are purchased by tax exempt organizations. In general, restaurants are required to accept **CERT-112, Certificate for Exempt Qualifying Purchases of Meals and Lodging by an Exempt Organization or Qualifying Governmental Agency** as proof that an organization was exempt. This procedure remains in effect. However there is another reason a qualifying exempt

► **Exempt Organizations**, page 7

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient and courteous customer services; and perform in a manner which instills public confidence in the integrity and fairness of the State's tax programs.

the tax filing process and ultimately saves taxpayers time and money — a win-win situation for everyone. Statistics for the filing season may be found beginning on page 1.

Although the filing season is a major endeavor for the entire DRS organization, we have also been busy on several other fronts. We are gearing up “Operation EQUITY” — an innovative program that was made possible by legislation DRS proposed during the 1998 session of the General Assembly. The new statute enables Connecticut to share with another state up to 50 percent of any use tax revenue that Connecticut actually collects from retail customers who fail to report a use tax they owe on untaxed retail purchases, if information provided from that state is instrumental in making the use tax assessment.

The EQUITY acronym was derived from our goal: Equality in Use Tax Impacting All Taxpayers. Early this year, I wrote to all state legislative leaders and heads of state tax agencies informing them of this possible new source of revenue for their state. Many have responded positively and are working with their own governing bodies to enable them to reciprocate. They share Connecticut’s concerns about the growth of remote Internet and mail order sales on which sales or use tax has not been levied or remitted.

Commissioner
from page 1

Protection of a critical tax revenue source is of utmost importance to the economic stability of every state (only 5 states are currently without a sales or transactional type of tax). As in many states, the sales and use tax is the second largest revenue producer for Connecticut (\$2.8 billion in fiscal 1998). Connecticut conservatively estimates that our state alone may be losing up to \$100 million in sales and use tax revenues annually from remote taxable sales to Connecticut purchasers.

Just as important, there is also concern for bolstering the economic stability of Connecticut Main Street businesses as they face rising competition from direct mail, television shopping channels, and now the Internet. These businesses are critical to the infrastructure of our towns and cities, employing our families and friends, paying property taxes and contributing to the social fabric of their communities.

Although the Multistate Tax Commission and the Federation of Tax Administrators have been discussing ways to implement a uniform method of collecting and remitting sales and use tax on the national level, little progress has been made over the years. Connecticut has once again stepped forward to create an innovative solution that could help to change the landscape for sales and use tax policy. [T](#)

Businesses Benefit from Assisting Employees with Housing Expenses

It sounds too good to be true: Employers provide low-cost housing loans to their staff members and in return, the state grants tax credits for the full amount loaned; then as employees repay the funds over time, the capital returns to the corporation! Everybody wins. That’s the crux of the state’s Employer Assisted Housing Tax Credit program.

A total of \$1 million in credits is available to businesses which apply to the Connecticut Housing Finance Authority by the November 1 deadline. An interested corporation can apply for a tax credit allocation of \$1,000 to \$100,000. If the credits are awarded, then the corporation sets up a revolving loan fund from which its



employees can borrow to meet specified housing costs such as rental security deposits or home purchase down payments. The loan fund must remain open for a minimum of five years; after that time, the capital invested returns to the corporation.

Many businesses today are having difficulty recruiting and retaining good employees, and the high cost of housing in Connecticut makes it a challenge to find workers who would consider relocating from other areas. Employer assistance can make home ownership more affordable, attracting good workers.

The tax credit program has been in existence for six years, and several

corporations have received additional allocations in order to expand their successful programs. That speaks volumes about the program’s value to both businesses and employees.

It’s important to note that not all businesses are eligible for Employer Assisted Housing Tax Credits. Corporations which make loans as part of their normal course of business are ineligible; these include banks, trust companies, savings associations and insurance companies.

The Connecticut Housing Finance Authority will be holding a seminar on June 17, 1999, which can show you how to save money while also helping your employees.

For further information about the program, or to request an application, interested parties are encouraged to contact the Connecticut Housing Finance Authority at 860-721-9501 extension 362, 238 or 265. [T](#)

KOSOVO, from page 1

combat zone or hospital during the tax filing season after the air strikes began on March 24, 1999 may be added to the extension time.

Spouses of military personnel and civilians supporting the military in the Kosovo region who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension.

The Connecticut filing extension was made possible by President Clinton's April 13th executive order declaring the Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea, north of the 39th parallel, including all of their air spaces, as a combat zone.

According to Conn. Gen. Stat. §12-724(a), Connecticut taxpayers serving in the U.S. Armed Forces who are in a combat zone or injured and hospitalized while serving in combat have 180 days after returning to file their personal income tax return without incurring interest or penalty. A *combat zone* is defined as an area designated by the



President of the United States as a combat zone by executive order.

Active duty pay, imminent danger pay, accrued leave earned and re-enlistment bonuses paid to enlisted personnel of the U.S. Armed Forces serving in a combat zone or hospitalized while serving in a combat zone is not subject to federal and Connecticut income tax. Similar compensation paid to commissioned officers

serving in a combat zone or hospitalized while serving in a combat zone is also excluded from federal and Connecticut income tax up to the maximum amount excludable for enlisted personnel.

Taxpayers requesting an extension under the Kosovo provision should write the words "Operation Allied Force" at the top of the tax return, notice or any other correspondence that is sent to the Department.

To learn more about President Clinton's executive order, see Executive Order No. 13119, 64 Fed. Reg. 18797 and Pub. L. No. 106-21, 113 Stat. 34. [T](#)

DRS Outstanding Customer Service Award Winners

Commissioner Gene Gavin is pleased to announce that Joan Everest, a Tax Enforcement Special Agent of the Collection & Enforcement Division won the DRS Outstanding Customer Service Award for the period ending March 31, 1999. She began working in the Special Investigation Section in 1988.

Joan demonstrated that good service, no matter where it comes from, does not go unnoticed. Recently, after arresting a taxpayer and guiding the taxpayer through the court proceeding, Joan received a *thank you note* from the taxpayer. A fellow employee pointed out that Joan has proven that even enforcement can be conducted in such a way that taxpayers feel they are treated fairly and professionally.

Commissioner Gavin will nominate Joan for the Governor's Customer Service Award for Spring/Summer 1999. Two other

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Matthew Douglas and A. Vincent Pitaro, receive their Governor's Service Award from Lt. Governor M. Jodi Rell

DRS employees, Matthew Douglas, a revenue examiner in the Audit Division, Refund, Clearance, and Adjustments Unit, and A. Vincent Pitaro, a revenue examiner working with real estate conveyance taxes, were honored as recipients of the Governor's Service Award in May of 1999. Matthew and Vincent won the DRS Outstanding Customer Service Award in September and December of 1998, respectively. DRS congratulates Joan, Matthew and Vincent for providing outstanding customer service.

Any customer of DRS may make nominations for DRS customer service awards. They should be submitted to:

*Mary Kathryn Speer
Connecticut Department of Revenue Services
Internal Control Specialist, Commissioner's Office
25 Sigourney Street
Hartford Connecticut 06106. [T](#)*

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DRS Commissioner Gene Gavin presents Joan Everest with the DRS Outstanding Customer Service Award

We Want to Hear From You!

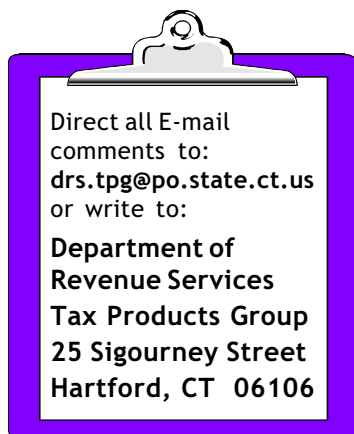
The Connecticut Department of Revenue Services, as part of its continuing effort to improve the distribution of tax information to users, invites tax practitioners, software companies and the general public to comment on the current procedure for numbering and titling administrative pronouncements (i.e., Informational Publications, Special Notices, Policy Statements and Announcements).


Administrative pronouncements are identified by two letters and two sets of numbers (Example: SN 94(1)). The numbers indicate the year issued and a sequential identification number.

When an administrative pronouncement is updated, a decimal number is added. For example, the first Informational Publication initiated in 1999 was assigned the number IP 99(1). When the publication is updated, the revised number will be IP 99(1.1). The next revision of this publication will be IP 99(1.2).

The Department is undertaking this project as a result of comments received from you. We are formally asking for suggestions on how the administrative pronouncements should be titled and numbered.

Please respond before July 9, 1999.



Thank you for helping us serve you better. 

Understanding Connecticut Taxes Clearly

Coming Soon to a Town Near You!

The Connecticut Department of Revenue Services is pleased to offer **Understanding Connecticut Taxes Clearly**, a free program designed to provide a broad overview of Connecticut tax requirements for new and existing small businesses.


New classes for Fall 1999 have been scheduled, please plan ahead and register now.

Classes are limited to 40 participants and preregistration is required for all sites. Programs are held from 6:30 p.m. to 9:00 p.m.

Nexus Project Update

The Department of Revenue Services is well on its way to exceeding its second year Nexus Project goals for the fiscal year ending June 30, 1999. As authorized by state statute in 1997, the DRS established this compliance initiative to generate new and unanticipated tax revenue that is owed to the State of Connecticut. The goals for the first year of the project (fiscal 1997-98) were \$29 million in new assessments and \$20 million in new revenues. Both were exceeded by a wide margin.



The Nexus Project focused on three taxpayer groups to identify unreported or under-reported taxable income. They are: nonresidents who are not reporting or are underreporting their Connecticut source income; businesses doing business in Connecticut but not registered in Connecticut; and businesses not registered for all taxes for which they are liable. To date (March 31, 1999), the project has generated new tax revenue of approximately \$16 million (80% of its \$20 million goal) and new audit assessments of over \$38 million, (131% of its \$29 million goal). 

1999 FALL SCHEDULE

September 9
New Haven

September 16
Winsted

September 23
Waterford

September 30
Enfield

October 7
Farmington

October 14
Danielson

October 21
Danbury

October 28
Middletown

November 4
Norwich

November 18
Norwalk

December 2
Waterbury


December 9
Manchester

Reservations to attend a **UC Taxes Clearly** seminar can be made by contacting DRS, weekdays, 8:00 a.m. to 5:00 p.m., at **1-800-382-9463** (in-state) or **860-297-5962** (out-of-state); or on the Internet at www.state.ct.us/drs/pubs/uctc.html



FILING SEASON, from page 1

claiming the credit last year. DRS efforts to promote the property tax credit included the addition of a property tax credit calculator on its Web site that automatically calculated property tax credit for the taxpayer.

During this 1999 filing season, the Agency's Taxpayer Services Division representatives answered 71,233 phone calls with questions on Connecticut income taxes and assisted 18,125 walk-in taxpayers. 



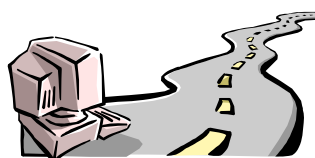
Agency Regulations Now Available On-line

New DRS sales and use tax regulations are now available on the DRS Web site. To view the new regulations on our Internet site, go to:

www.state.ct.us/drs/regulations.html


The Regulations were submitted to the Office of Commission on Official Legal Publications on April 7, 1999, and are effective July 1, 1999.

The new regulations will help you determine the taxability of enumerated services. These services include: photographic studio; motor vehicle parking; furniture



reupholstering; lobbying or consulting; sales agents who sell tangible personal property; locksmith; landscaping and horticulture; window cleaning; maintenance and janitorial; exterminating; and swimming pool cleaning and maintenance.

In addition, the regulations address complex areas regarding services to other than commercial, industrial or income-producing real property (including contractor and subcontractor services); repair or maintenance services to tangible personal property (including repair services to motor vehicles, radio or television, furniture reupholstering and electrical and electronic devices); contracts of maintenance, repair or warranty; and resale of services.

Also available are the updated regulations for contractors and subcontractors (Conn. Agencies Regs. §12-426-18). 

International Bankers Hear about the Connecticut Advantage

Representatives of international banks with offices in the New York metropolitan area attended an economic briefing sponsored by the State of Connecticut on Tuesday, April 20, at the Grand Hyatt Hotel in New York City. Commissioner of Banking John P. Burke and Commissioner of Economic and Community Development James F. Abromaitis hosted the event, which was developed to demonstrate the benefits that these organizations would realize by locating their U. S. headquarters in Connecticut.

DRS Commissioner Gene Gavin provided compelling data that showed very clearly the significant tax savings that could be realized immediately, as a

result of financial services legislation and across the board tax cuts enacted in Connecticut over the past four years. The table shown below is an example of how a large foreign bank with \$100 million in net taxable income would save \$12.3 million in taxes annually.

Gavin challenged the bankers "not to come to Connecticut" once they had worked out the tax savings for their particular income level.

Presentations were also made by Burke, Abromaitis and Dr. Bruce Leslie of the State Board of Higher Education. Governor John Rowland met informally with attendees during a reception and spoke about the Connecticut Advantage at lunch.

TAXATION OF A LARGE FOREIGN BANK

	Connecticut	New York
Net Income	\$100,000,000	\$100,000,000
Apportionment Percentage*	x 3%	x 70%
Taxable Income	\$ 3,000,000	\$ 70,000,000
Tax Rate	x 8.5%	9%
State Tax	\$ 255,000	\$ 6,300,000
City Tax	\$ 0	\$ 6,300,000
TOTAL TAX	\$ 255,000	\$ 12,600,000


* Assumes that 3% of the bank's customers are located in Connecticut

Connecticut Tax Advantage .. \$12,345,000

Governor Approves Taxpayer Friendly Bill

One of the first bills Governor John Rowland signed this legislative session is 1999 Conn. Pub. Acts 48, which has several provisions that make filing and reporting taxes more friendly to state taxpayers. The bill, signed in early May, was proposed by DRS and quickly passed by both chambers of the General Assembly. The Act provides for the acceptance of postmarks made by non-US Postal Service carriers (for example: UPS, Federal Express) for any return, claim, statement or other document required to be filed with, or payment required to be made to, the Department of Revenue Services on or after October 1, 1999. The carriers must be approved by the US Treasury to qualify.

The Act also suspends the statute of limitations for filing claims for refund for those periods where an individual taxpayer is unable to manage his or her affairs due to a medically determinable physical or mental impairment. It provides for elective relief from joint tax liability by adopting a so-called innocent spouse rule that parallels IRC sections 6013 and 6015. An "innocent spouse" is one who did not know and had no reason to know of certain understatements. Such individuals are not held responsible for an error of the other spouse generating the understatement. In addition, the Act allows for the apportionment of liability. An innocent spouse is relieved from liability where he or she had no knowledge of the understatement, but remains jointly liable for the remainder of the liability. Joint filers who have divorced, are legally separated, or have been living apart for at least 12 months may elect to limit their liabilities for unpaid taxes on joint returns to their separate liability amounts.

This Public Act also adopts certain taxpayer-friendly provisions that parallel the federal IRS Restructuring and Reform Act of 1998. 

Connecticut Tax Calendar

If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

JUNE

- 1** Corporation Business Tax Return for year ending February 1999
- S Corporation Business Tax Return for year ending February 1999
- 15** Estimated Connecticut Income Tax Payment for Individuals, Trusts and Estates, 2nd Installment 1999
- Estimated Connecticut Group Income Tax Payment 2nd Installment 1999
- Estimated Connecticut Composite Income Tax Payment 2nd Installment 1999
- Estimated Corporation Business Tax Payment
Form CT-1120 ESA for year ending March 2000
Form CT-1120 ESB for year ending December 1999
Form CT-1120 ESC for year ending September 1999
Form CT-1120 ESD for year ending June 1999
- Estimated Insurance Premiums Tax Payment, 2nd Installment
- Unrelated Business Income Tax Return (Foreign Trusts)
- 25** Motor Vehicle Fuels Tax Return
- 30** Admissions, Dues and Cabaret Return
- Room Occupancy Tax Return — Monthly Filers
- Sales and Use Taxes Return — Monthly Filers

JULY

- 1** Corporation Business Tax Return for year ending March 1999
- S Corporation Business Tax Return for year ending March 1999
- 15** Estimated Corporation Business Tax Payment
Form CT-1120 ESA for year ending April 2000
Form CT-1120 ESB for year ending January 2000
Form CT-1120 ESC for year ending October 1999
Form CT-1120 ESD for year ending July 1999
- 25** Motor Vehicle Fuels Tax Return
- 31** Connecticut Quarterly Reconciliation of Withholding
- Dry Cleaning Surcharge Return
- Hospital Gross Earnings Tax Return
- Motor Carrier Road Tax Return
- Petroleum Companies Gross Earnings Tax Return
- Sales and Use Taxes Return — Monthly and Quarterly Filers

AUGUST

- 1** Corporation Business Tax Return for year ending April 1999
- S Corporation Business Tax Return for year ending April 1999
- 15** Estimated Corporation Business Tax Payment
Form CT-1120 ESA for year ending May 2000
Form CT-1120 ESB for year ending February 1999
Form CT-1120 ESC for year ending November 1999
Form CT-1120 ESD for year ending August 1999
- 25** Motor Vehicle Fuels Tax Return
- 31** Sales and Use Taxes Return - Monthly Filers




SEPTEMBER

- 1** Corporation Business Tax Return for year ending May 1999
- S Corporation Business Tax Return for year ending May 1999
- 15** Estimated Connecticut Income Tax Payment for Individuals, Trusts and Estates, 3rd Installment 1999
- Estimated Connecticut Group Income Tax Payment 3rd Installment 1999
- Estimated Connecticut Composite Income Tax Payment 3rd Installment 1999
- Estimated Corporation Business Tax Payment
Form CT-1120 ESA for year ending June 2000
Form CT-1120 ESB for year ending March 2000
Form CT-1120 ESC for year ending December 1999
Form CT-1120 ESD for year ending September 1999
- Estimated Insurance Premiums Tax Payment, 3rd Installment
- Unrelated Business Income Tax Return (Foreign Trusts)
- 25** Motor Vehicle Fuels Tax Return
- 30** Sales and Use Taxes Return - Monthly Filers



Ideas Welcomed for Connecticut Tax News

As a new feature of Connecticut Tax News, the DRS Tax Products Group (TPG) now has an E-mail address for reader's comments. As creators of the newsletter, TPG wants to hear from you. What issues would you like to see addressed in upcoming editions of *Connecticut Tax News*? Do you have specific tax related questions to ask the DRS?

Please forward your comments or suggestions by E-mail to: drs.tpg@po.state.ct.us 

DRS Tax Product Update

DRS recently issued the following tax products. You can get these and other forms and publications any hour of the day, seven days a week, by visiting the **DRS Web site** at www.state.ct.us/drs or by calling **DRS TaxFax** at **860-297-5698** from the handset attached to your fax machine.

You can now order forms and publications by sending us an **E-mail** at ctforms@po.state.ct.us, or by calling **CONN-TAX**, the DRS information line. Call **1-800-382-9463** (in-state) and select **Option 2** or **860-297-4753** (anywhere) 24 hours a day, to order forms and publications.

ANNOUNCEMENTS

AN 99(2), *Annual List of Distributors for Motor Vehicle Fuels Tax Purposes*

AN 99(2.1), *Quarterly List of Distributors for Motor Vehicle Fuels Tax Purposes*

INFORMATIONAL PUBLICATIONS

IP 99(4.1), *"Numerical" Index To Rulings and Administrative Pronouncements As Affected, If At All, By Later-Issued Rulings and Pronouncements*

IP 99(5.1), *"Topical" Index to Rulings and Administrative Pronouncements Covering Sales and Use Taxes*

IP 99(6.1), *"Topical" Index to Rulings and Administrative Pronouncements Covering Miscellaneous Taxes and Administrative Topics*

IP 99(7.1), *"Topical" Index to Rulings and Administrative Pronouncements Covering Income Tax*

IP 99(8.1), *"Topical" Index to Rulings and Administrative Pronouncements Covering Corporation Business Tax*

IP 99(9), *A Guide to the Federal and Connecticut Gift Taxes*

IP 99(11), *Business Taxes*

IP 99(12), *Calculating Annualized Estimated Corporation Business Tax Installments and Worksheet CT-1120 AE*

IP 99(13), *Calculating Annualized Estimated Corporation Business Tax Installments for S Corporations and Worksheet CT-1120S AE*

IP 99(14), *Questions and Answers on the Connecticut Neighborhood Assistance Act Tax Credit Program*

IP 99(16), *Paying Connecticut Taxes by Electronic Funds Transfer*

SPECIAL NOTICES

SN 99(3), *Effect of Federal Tax Law Changes on the Taxation of Limited Liability Companies and S Corporations and Their Shareholders*

SN 99(4), *1997 and 1998 Legislative Changes Affecting the Corporation Business Tax*

SN 99(5), *Sales of Motor Vehicles to Nonresident Military Personnel and Joint Sales of Motor Vehicles to Nonresident Military Personnel and Their Spouses*

POLICY STATEMENTS

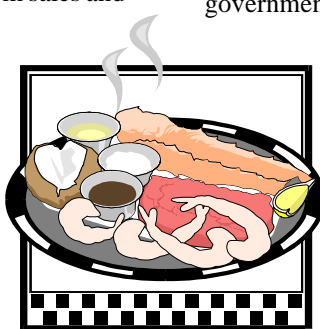
PS 93(1.6), *Application Procedures for a Commercial Fisherman Exemption Permit*

PS 99(1), *Sales and Use Taxes on Meals*

EXEMPT ORGANIZATIONS, from page 1

organization may be entitled to purchase meals exempt from sales and use tax.

A qualifying exempt organization may purchase meals for resale at one of five fund-raising or social events per year that are exempt from tax under Conn. Gen. Stat. §12-412(94). During an exempt one-day event held by the qualifying exempt organization, the organization may purchase meals exempt from sales and use tax by providing the restaurant establishment with a properly completed **CERT-119**, *Certificate for*



Purchases of Tangible Personal Property and Services by Qualified Exempt Organizations. An exempt governmental agency may purchase meals for resale at one of five one-day fund-raising or social events by providing the establishment with a properly completed *Governmental Agency Exemption Certificate*.

For further information, obtain **SN 98(11)**,

Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fund-raising or Social Events; **CERT-119**; **CERT-112**; *Governmental Agency Exemption Certificate*; or contact the DRS Taxpayer Services Division. T

DRS and IPT Offer Tax Seminar

The Department of Revenue Services and the Institute of Professionals in Taxation (IPT) will present their second annual state tax seminar on September 23rd from 8:30 a.m. to 4:30 p.m. at the Radisson Hotel and Conference Center of Route 372 in Cromwell.

DRS speakers will explain legislative changes and discuss issues covering audit programs and procedures, tax credits, sales tax and other taxes.

Registration materials will be available in July on the DRS Website

www.state.ct.us/drs

You may also contact Joan Testori, Taxpayer Services, at 860-297-4992 or by e-mail at joan.testori@po.state.ct.us

For Tax Forms, Publications or Personal Assistance

- Visit the DRS Web site: www.state.ct.us/drs



- Call CONN-TAX at 1-800-382-9463 (in-state) or 1-860-297-5962 (anywhere)

TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

- Write to: Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford, CT 06106-5032



Forms and publications may be obtained 24 hours a day, seven days a week, by using any of the following resources.



Internet: Preview and download forms from the DRS Web site at www.state.ct.us/drs

DRS TaxFax: Call 860-297-5698 from the handset attached to your fax machine



E-mail: E-mail your request for forms to:
ctforms.drs@po.state.ct.us

Telephone: From a touch-tone phone 24 hours a day call 1-800-382-9463 (in-state) and select Option 2 or 860-297-4753 (DRS Forms Unit).



For free assistance on forms, visit our offices from 8:00 a.m. to 5:00 p.m. (Monday through Friday). For pre-recorded directions to DRS offices, call CONN-TAX. If you require special accommodations, please advise the Department representative.

BRIDGEPORT

10 Middle St.
203-579-6251

HAMDEN

3074 Whitney Ave.
203-287-8243

HARTFORD

25 Sigourney St.
860-297-5962

NORWICH

2 Cliff St.
860-889-2669

WATERBURY*

91 Schraffts Dr.
203-596-4310

*This office will be moving in 1999. To verify the address, please call before you visit.



CONNECTICUT TAX NEWS, from the Connecticut Department of Revenue Services, is published five times a year.

This newsletter is designed to provide general information to taxpayers and tax practitioners. It is not designed to explain in depth a current Department policy affecting the liability of taxpayers. Nothing in this publication supersedes, alters, or otherwise changes the provisions of the Connecticut General Statutes, regulations, Department rulings or tax information publications.

Gene Gavin, Commissioner

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